

# Mary M. Johnson

*Clerk Circuit Court & County Court*

*Santa Rosa County*

**MILTON, FLORIDA 32572-0472**

**William Wade Burroughs, CFE**  
**Internal Auditor**  
**6495 Caroline Street, Suite B**  
**Milton, FL 32570-4592**

**Telephone: (850) 983-1955**  
**Fax: (850) 983-1985**  
**Email: burroughsw@flcjn.net**

## MEMORANDUM

**DATE:** January 4, 2010  
**TO:** Mary Johnson, Clerk of Court  
**FROM:** Wade Burroughs, Internal Auditor  
**CC:** Harold Volunteer Fire Department  
Hunter Walker, County Administrator  
Susan Hoodless, Director of Finance  
**SUBJECT:** Harold Fire Department Review

The Harold Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on May 24, 1990 in accordance with County Ordinance 90-23.

This review covers a twelve (12) month time frame beginning October 1, 2008 and ending September 30, 2009.

- The department utilized all funds received from the County pursuant to the budget approved by the County except as noted below.
- The department submitted to the County proof of all expenditures for the 08-09 fiscal year except as noted below.
- Checks numbered 2115 - 2280 were issued during the 08-09 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks except as noted below.
- All County MSBU disbursements were deposited in the Harold Volunteer Fire Department checking account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation except as noted below.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or

intend to cover or comment upon any other covenants. Work papers are available for further review.

1. EFT (Debit card) dated 2/3/09 to Sunoco for \$25.00 – No supporting documentation provided.
2. EFT dated 8/5/09 to Ferrara Fire for \$750.00 – No supporting documentation provided.
3. EFT dated 9/2/09 to HughesNet for \$161.50 – No supporting documentation provided.
4. EFT dated 9/2/09 to HughesNet for \$10.50 – No supporting documentation provided.
5. EFT dated 9/24/09 to HughesNet for \$85.97 – No supporting documentation provided.
6. Check 2125 dated 10/23/08 to Hall's Firehouse for \$37.71 – No supporting documentation provided.
7. Check 2129 dated 11/1/08 to Home Depot for \$55.47 – No supporting documentation provided.
8. Check 2196 dated 4/4/09 to Sunbelt Fire for \$196.69 – Supporting statement is for \$229.14. No supporting invoice. No explanation for difference.
9. Check 2214 dated 4/15/09 to AT&T for \$90.98 – Supporting invoice provided is for \$75.63. No explanation for difference.